

HOW TO READ THE BUDGET

Volume 1 contains information on General Fund agencies. An agency accounts for a specific activity that a government performs. For example, the Police Department, a General Fund agency, performs public safety functions for Fairfax County citizens.

The main source of information in Volume 1 is called a narrative. Each agency will have its own narrative that contains programming and budgetary information. The narrative will have several components including:

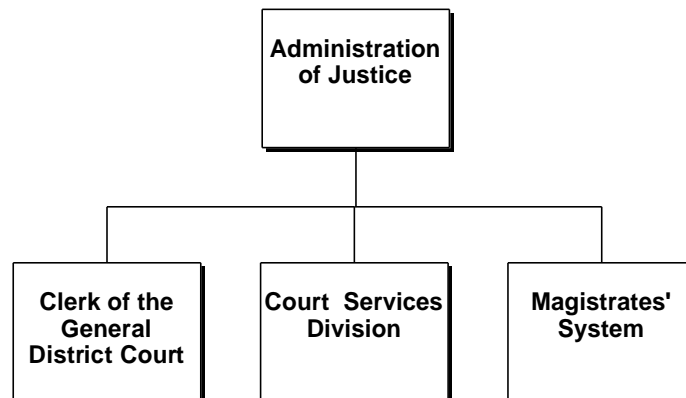
- Organization Chart
- Agency Position Summary and Position Detail
- Agency Mission, Summary Table, and Summary by Cost Center Table
- Board of Supervisors' Adjustments
- Agency Purpose, Key Accomplishments, FY 2002 Initiatives, and Performance Measurement Results
- Funding Adjustments
- Cost Center-Specific Goals, Objectives, and Performance Indicators

Not all narratives will contain each of these components, but rather only those which are applicable. A brief example of each section within a hypothetical narrative follows.

Organization Chart:

The organization chart displays the organizational structure of each agency. The Agency Position Summary and Position Detail information, as they correspond to the organization chart, will immediately follow the pictorial organization chart. The position detail information is found on the page following the pictorial organization chart.

GENERAL DISTRICT COURT



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Agency Position Summary

7 Regular Positions (1) / 6.5 Staff Years (1.0)

Total positions may include Regular, Grant, Exempt and/or State positions.

Indicates whether positions have been authorized as full time or part time. A value less than the number of positions, e.g., 6.5, would indicate that one or more positions are authorized for less than full time.

Position Detail Information

Director's Office

1	Director
1	Administrative Aide, PT
<u>1</u>	Secretary II
3	Positions
2.5	Staff Years

This indicator denotes the corresponding position status for positions other than Regular, e.g., PT – Part Time; G – Grant; C – Contract; E - Exempt; T – Transfer.

Project Management

1	Programmer IV
2	Engineers III (1)
<u>1</u>	Surveyor II
4	Positions (1)
4.0	Staff Years (1.0)

The parentheses reflect either the establishment of a new position (1) or the abolishment of a position (-1). This modification is also reflected in the above Agency Position Summary table.

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Agency Mission, Summary Table, and Summary by Cost Center Table:

The next section of the narrative is the Agency Mission, a broad statement defining the agency's public purpose. It describes the unique contribution of the organization to the County government and/or citizens receiving services and provides a framework within which an agency operates. The Summary Table summarizes the agency's positions and expenditures less recovered costs. If an agency has multiple cost centers, this section will also contain a Summary by Cost Center Table that summarizes expenditures. A cost center is a programmatic unit developed to meet specific goals and objectives.

In the example below, Agency 57, Department of Tax Administration, is divided into four different cost centers to account for its activities: Department Supervision, Real Estate Division, Personal Property and Business License Division, and Revenue Collection Division. Each cost center has its own goal, summary table, objectives, and performance indicators later in the narrative.

Agency Mission

To assess, levy and collect all real and tangible personal property, business license, and other miscellaneous taxes according to State statutes and County ordinances; to ensure the assessments are uniform and equitable so that each property owner carries his or her fair share of the tax burden; to maintain current collection rates and ensure all delinquent taxes are collected; to ensure that all firms and individuals engaged in business activities are properly licensed; to administer tax relief programs in a manner that ensures all eligible residents receive proper benefits; to properly administer the State Income Tax and other State and County programs as required; and to ensure that all departmental programs are administered with the highest quality of customer service.

Agency Summary					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	330/ 330	330/ 330	324/ 324	327/ 327	327/ 327
Expenditures:					
Personnel Services	\$13,352,943	\$14,406,402	\$14,176,979	\$15,308,154	\$15,460,099
Operating Expenses	3,652,465	4,156,637	4,944,146	4,468,539	4,099,955
Capital Equipment	51,044	196,344	19,885	0	0
Subtotal	\$17,056,452	\$18,759,383	\$19,141,010	\$19,776,693	\$19,560,054
Less:					
Recovered Costs	(\$2,911)	(\$3,363)	(\$1,200)	(\$1,456)	(\$1,456)
Total Expenditures	\$17,053,541	\$18,756,020	\$19,139,810	\$19,775,237	\$19,558,598
Income:					
State Reimbursement	\$2,115,719	\$2,191,559	\$2,191,559	\$2,235,390	\$2,235,390
Land Use Assessment Fee	656	1,000	1,000	1,000	1,000
State Shared Retirement	60,828	65,933	65,933	67,251	67,251
Total Income	\$2,177,203	\$2,258,492	\$2,258,492	\$2,303,641	\$2,303,641
Net Cost to the County	\$14,876,338	\$16,497,528	\$16,881,318	\$17,471,596	\$17,254,957

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Summary by Cost Center					
Cost Center	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Department Supervision	\$1,259,091	\$1,499,143	\$1,958,462	\$1,456,972	\$1,445,436
Real Estate Division	4,630,338	5,031,513	4,941,252	5,448,460	5,499,571
Personal Property/Business License Div.	5,062,992	5,557,529	5,438,259	5,852,165	5,905,275
Revenue Collection Division	6,101,120	6,667,835	6,801,837	7,017,640	6,708,316
Total Expenditures	\$17,053,541	\$18,756,020	\$19,139,810	\$19,775,237	\$19,558,598

It is important to note that expenditures are summarized in three categories. *Personnel Services* consist of expenditure categories including regular pay, shift differential, limited and part-time salaries, and overtime pay. *Operating Expenses* are the day-to-day expenses involved in the administration of the agency, such as office supplies, printing costs, repair and maintenance for equipment, and utilities. *Capital Equipment* includes items that have a value exceeding \$5,000 and an expected lifetime of more than one year, such as an automobile or other heavy equipment. In addition, some agencies will also have a fourth expenditure category entitled *Recovered Costs*. Recovered Costs are reimbursements from other County agencies for specific services that have been provided to the agency and are reflected as a negative figure in the agency's budget, thus offsetting expenditures.

Board of Supervisors' Adjustments:

This section summarizes the changes made by the Board of Supervisors to the FY 2002 Advertised Budget Plan and all adjustments to the FY 2001 budget from January 1 through April 23, 2001. When combined with the information found in the "Funding Adjustments" section, the reader will be able to track the agency's budget, beginning with the FY 2001 Adopted Budget Plan through the adoption of the current-year FY 2002 Adopted Budget Plan.

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2002 Advertised Budget Plan, as approved by the Board of Supervisors on April 23, 2001:

- The 1.0 percent cost-of-living adjustment approved by the Board of Supervisors, and previously held in reserve, has been spread to County agencies and funds. This action results in an increase of \$151,945 to the Department of Tax Administration.
- A decrease of \$368,584 in Operating Expenses as part of the \$15.8 million Reduction to County Agencies and Funds approved by the Board of Supervisors. This reduction includes a decrease of \$18,584 in professional development training as well as a \$350,000 reduction to mainframe charges based on the delay in rewiring County agencies.

The following funding adjustments reflect all approved changes to the FY 2001 Revised Budget Plan from January 1, 2001 through April 23, 2001. Included are all adjustments made as part of the FY 2001 Third Quarter Review:

- Net savings of \$184,566 primarily in Personnel Services are associated with the Close Management Initiatives program. These savings are now available for reinvestment in other County initiatives.

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Agency Purpose, Key Accomplishments, FY 2002 Initiatives, and Performance Measurement Results:

The following narrative sections are designed to give the reader a more detailed overview of the activities in each agency. Agency 96, Animal Shelter, is used as the example below.

Purpose:

This section represents the overall summary of an agency's activities, programs, and services. A short description of the functional areas of interest to citizens is discussed, focusing on major programmatic activities. If appropriate, historical information of note is included here.

Key Accomplishments:

This section describes the agencies' substantive accomplishments during the previous 2 to 3 years. This is an opportunity to mention new facilities, grants, programs, and efficiencies that are of interest to Fairfax County citizens.

FY 2002 Initiatives:

This section highlights new initiatives, new programs, reorganizations, and other prominent issues that are funded as part of the FY 2002 Adopted Budget Plan. This section describes the Agency Director's vision for the agency and action plans for the upcoming year.

Performance Measurement Results:

This section includes a discussion/analysis of how the agency's Performance Measures relate to the provision of activities, programs, and services stated in the Agency Mission. The results of current performance measures are discussed, as well as action plans for future-year improvement of performance targets.

ANIMAL SHELTER

Purpose

The Animal Shelter will continue to provide humane care, food and temporary shelter for approximately 8,000 animals each year. Local veterinarians, at Shelter expense, treat injured stray animals. Medical treatment, as prescribed by the veterinarians, is continued by Animal Caretakers when the animal is returned to the Shelter. Animal Caretakers also provide daily care in the form of cleaning kennels, and feeding and grooming pets. Caretakers also humanely euthanize animals which have not been adopted, are too sick or injured to survive, have been released by their owner for euthanasia, or as directed by a court order.

The Animal Shelter is open Tuesday through Saturday at which time Reception Desk staff interact with approximately 200 citizens per day in person, handle an additional 200 phone calls a day concerning lost and found inquiries, and initiate approximately 20 adoptions or redemptions each day. Additionally, they sell approximately 4,000 dog licenses, and conduct over \$200,000 in cash transactions each year.

Key Accomplishments

- ♦ Implemented a program with the Chantilly Academy Animal Technology Class that involves students grooming Shelter pets to improve their chance for adoption.
- ♦ Passed two State Veterinarian Inspections conducted during FY 2000.
- ♦ Published the first Animal Shelter Newsletter in February 2000.
- ♦ Participated in the pilot Animal Service Committee formed by the Council of Governments.
- ♦ Conducted "Tag Day" sales of County dog licenses at three locations in April 2000.
- ♦ Hosted the "Animal Shelter Open House" with the cooperation of the Chantilly Academy, Pender Veterinary Clinic, and a Professional Dog Trainer.
- ♦ Promoted and staffed five Rabies Clinics where over 300 animals were vaccinated for rabies.

FY 2002 Initiatives

- ♦ Expand outreach programs that will help educate citizens on animal matters.
- ♦ Improve the Animal Shelter website to promote animal adoptions and redemptions.
- ♦ Expand the Animal Shelter Newsletter to at least three publications per year.
- ♦ Establish a formal Volunteer Program.
- ♦ Expand the current Spay/Neuter Program to include animals in the community.
- ♦ Continue to promote dog licensing by doing off site sales when possible.
- ♦ Expand the current five Rabies Clinics each year to include at least one per year in the southeastern portion of the County.
- ♦ Seek ways to involve citizens in Shelter activities as a means of promoting programs in the community.

Performance Measurement Results

Adoption surveys were very positive, with an approval rating of 98 percent. The Shelter had an adoption rate of 34.4 percent and a redemption rate of 23.4 percent in FY 2000. These rates are among the highest of any local jurisdiction. The Shelter will continue to actively promote the adoption and redemption of Shelter pets through the use of the website, newsletter, and the "Adopt A Pet" program on Cable television.

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Funding Adjustments

The following funding adjustments from the FY 2001 Revised Budget Plan are necessary to support the FY 2002 program:

- ♦ An increase of \$66,998 in Personnel Services associated with salary adjustments necessary to support the County's compensation program.
- ♦ A net increase of \$7,871 in Operating Expenses primarily due to increases in Information Technology infrastructure charges and for the purchase and installation of the Intranet Quorum Constituent System, partially offset by decreases due to one-time FY 2001 expenses.
- ♦ An increase of \$5,662 in Recovered Costs is due to increased salary cost for two recoverable positions.

The following funding adjustments reflect all approved changes in the FY 2001 Revised Budget Plan since passage of the FY 2001 Adopted Budget Plan. Included are all adjustments made as part of the FY 2000 Carryover Review and all other approved changes through December 31, 2000:

- ♦ As part of the FY 2000 Carryover Review, \$43,817 in Operating Expenses was added due to encumbered carryover.
- ♦ As part of the FY 2000 Carryover Review, \$34,302 in Operating Expenses was added due to unencumbered carryover, \$25,000 to address the County's growing communications challenges and \$9,302 associated with unexpended FY 2000 Close Management Initiative (CMI) position pool redirection.

Funding Adjustments:

This section summarizes the changes that have been made to the prior year's (FY 2001) Revised Budget Plan in order to support the FY 2002 budget. The Funding Adjustments section also lists the adjustments made to the FY 2001 budget during the Carryover Review and all other changes through December 31, 2000.

Cost Center- Specific Goals, Objectives, and Performance Indicators:

Since the FY 1999 Advertised Budget Plan, an intensive effort has been made to redirect focus toward a balanced picture of performance and away from an almost exclusive focus on outputs. This effort continues as part of the FY 2002 Adopted Budget Plan. The first step was to ensure that the agency mission, cost center goals, and cost center objectives are in alignment.

Second, a family of measures consisting of four types of indicators is linked to each objective to track progress toward meeting those objectives. **Goals** are broad statements of purpose, generally indicating what service or product is provided, for whom, and why. **Objectives** are outcome-based statements of specifically what will be accomplished during the budget year. Ideally, these objectives should support the goal statement, reflect planned benefit(s) to customers, be written to allow measurement of progress and describe a quantifiable target. **Indicators** are the first-level data for reporting performance on those objectives.

The concept of a **Family of Measures** encompasses the following types of indicators and serves as the structure for a Performance Measurement model that presents a comprehensive picture of program performance as opposed to a single-focus orientation.

- Input: Value of resources used to produce an output.
- Output: Quantity or number of units produced.
- Efficiency: Inputs used per unit of output.
- Service Quality: Degree to which customers are satisfied with a program, or the accuracy or timeliness with which the product/service is provided.
- Outcome: Qualitative consequences associated with a program.

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The idea behind a Family of Measures is to provide an overall view of a program so that factors such as cost can be balanced with customer satisfaction and the outcome ultimately achieved. This concept has represented one of the most difficult challenges and reflects one of many significant changes in the budget document in recent years. Since this is the fourth year of the effort, in most cases actual data is available going back as far as FY 1998. However, it should be noted that performance measurement is an iterative process and as managers continue to learn and improve their programs, ongoing refinement of measures can be expected. An example follows:



Family Planning Services

Goal

To provide outpatient and case management services that allow people to keep functioning and productive in their homes, workplace, schools, and neighborhoods while receiving treatment. Outpatient services for adults and youth include individual, group, couple, and family counseling. Services are also provided to inmates in the Adult Detention Center.

Cost Center Summary					
Category	FY 2000 Actual	FY 2001 Adopted Budget Plan	FY 2001 Revised Budget Plan	FY 2002 Advertised Budget Plan	FY 2002 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	5/5	5/5	5/5	5/5	5/5
Total Expenditures	\$165,660	\$200,841	\$200,121	\$192,678	\$194,593

Objectives

- ♦ To achieve a 87 percentage rate of at-risk pregnant women who obtain care and to improve rate of first trimester care by 2 percentage points from 66 percent to 68 percent, toward a national goal of 90 percent by the year 2010.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1998 Actual	FY 1999 Actual	FY 2000 Estimate/Actual	FY 2001	FY 2002
Output:					
Clients tested	3,035	3,160	3,100 / 3,870	3,900	3,900
Clients positive	2,218	2,382	2,250 / 2,795	2,800	2,800
Efficiency:					
Cost per client	\$72.00	\$74.17	\$72.00 / \$60.00	\$65.00	\$65.00
Per client cost to County	\$8.25	\$0.00	\$0.00 / \$0.00	\$0.00	\$0.00
Service Quality:					
Percent satisfied with service	NA	100%	95% / 97%	95%	95%
Outcome:					
Percent at-risk under care	87%	87%	87% / 86%	87%	87%
Percent under care first trimester	63%	65%	67% / 64%	66%	68%